

House Bill 1426

By: Representative Mills of the 25th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to the
2 excise tax on the furnishing for value to the public of any rooms, lodgings, or
3 accommodations, so as to provide for procedures, conditions, and limitations regarding the
4 enforcement and collection of such tax; to provide an effective date; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to the excise tax
9 on the furnishing for value to the public of any rooms, lodgings, or accommodations, is
10 amended by adding a new paragraph at the end of paragraph (1) of subsection (a) to be
11 designated subparagraph (E) to read as follows:

12 "(E)(i) No county or municipality authorized to levy and collect an excise tax as
13 provided in this Code section which has provided an administrative process for the
14 determination and assessment of such tax shall have standing to assert a civil action
15 to collect such tax against any person or legal entity in any court within this state
16 unless and until such county or municipality has first issued an assessment for such
17 taxes and the person or legal entity receiving the assessment has had an opportunity
18 to exercise and exhaust all administrative remedies set out in and available to such
19 person or legal entity, as provided in the county or municipal ordinance imposing the
20 excise tax and under the laws of this state.

21 (ii) No county or municipality authorized to levy and collect an excise tax as provided
22 in this Code section which has not provided an administrative process for the
23 determination and assessment of such tax shall have standing to assert a civil action
24 in any court within this state to collect such taxes against any person or legal entity
25 which has not been issued a business license or which is not registered to pay business

1 or occupation taxes to the county or municipality unless and until such county or
2 municipality has first served on such person a notice and demand that it register with
3 the county or municipality to collect such taxes. Such notice and demand shall be
4 served on such person by certified mail, return receipt requested, no sooner than 60
5 days prior to the commencement of such civil action."

6 **SECTION 2.**

7 This Act shall become effective upon its approval by the Governor or upon its becoming law
8 without such approval.

9 **SECTION 3.**

10 All laws and parts of laws in conflict with this Act are repealed.